

IC 6-1.1-17

Chapter 17. Procedures for Fixing and Reviewing Budgets, Tax Rates, and Tax Levies

IC 6-1.1-17-0.5

Exclusion of assessed value of tangible property

Sec. 0.5. (a) For purposes of this section, "assessed value" has the meaning set forth in IC 6-1.1-1-3(a).

(b) The county auditor may exclude and keep separate on the tax duplicate for taxes payable in a calendar year the assessed value of tangible property that meets the following conditions:

- (1) The assessed value of the property is at least nine percent (9%) of the assessed value of all tangible property subject to taxation by a taxing unit (as defined in IC 6-1.1-1-21).
- (2) The property is or has been part of a bankruptcy estate that is subject to protection under the federal bankruptcy code.
- (3) The owner of the property has discontinued all business operations on the property.
- (4) There is a high probability that the taxpayer will not pay property taxes due on the property in the following year.

(c) This section does not limit, restrict, or reduce in any way the property tax liability on the property.

As added by P.L.291-2001, SEC.206.

IC 6-1.1-17-1

County auditor certified statement

Sec. 1. (a) On or before August 1 of each year, the county auditor shall send a certified statement, under the seal of the board of county commissioners, to the fiscal officer of each political subdivision of the county and the department of local government finance. The statement shall contain:

- (1) information concerning the assessed valuation in the political subdivision for the next calendar year;
- (2) an estimate of the taxes to be distributed to the political subdivision during the last six (6) months of the current calendar year;
- (3) the current assessed valuation as shown on the abstract of charges;
- (4) the average growth in assessed valuation in the political subdivision over the preceding three (3) budget years, excluding years in which a general reassessment occurs, determined according to procedures established by the department of local government finance; and
- (5) any other information at the disposal of the county auditor that might affect the assessed value used in the budget adoption process.

(b) The estimate of taxes to be distributed shall be based on:

- (1) the abstract of taxes levied and collectible for the current calendar year, less any taxes previously distributed for the calendar year; and

(2) any other information at the disposal of the county auditor which might affect the estimate.

(c) The fiscal officer of each political subdivision shall present the county auditor's statement to the proper officers of the political subdivision.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.37-1992, SEC.4; P.L.49-1996, SEC.1; P.L.50-1996, SEC.1; P.L.90-2002, SEC.147.

IC 6-1.1-17-2

Budget estimates

Sec. 2. When formulating an annual budget estimate the proper officers of a political subdivision shall prepare an estimate of the amount of revenue which the political subdivision will receive from the state for and during the budget year for which the budget is being formulated. These estimated revenues shall be shown in the budget estimate and shall be taken into consideration in calculating the tax levy which is to be made for the ensuing calendar year. However, this section does not apply to funds to be received from the state or the federal government for:

- (1) poor relief;
- (2) unemployment relief;
- (3) old age pensions; or
- (4) other funds which may at any time be made available under "The Economic Security Act" or under any other federal act which provides for civil and public works projects.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.50-1996, SEC.2.

IC 6-1.1-17-3

Notice to taxpayers of estimated budget; tax levies and excessive levies; budget and tax rate for poor relief

Sec. 3. (a) The proper officers of a political subdivision shall formulate its estimated budget and its proposed tax rate and tax levy on the form prescribed by the department of local government finance and approved by the state board of accounts. The political subdivision shall give notice by publication to taxpayers of:

- (1) the estimated budget;
- (2) the estimated maximum permissible levy;
- (3) the current and proposed tax levies of each fund; and
- (4) the amounts of excessive levy appeals to be requested.

In the notice, the political subdivision shall also state the time and place at which a public hearing will be held on these items. The notice shall be published twice in accordance with IC 5-3-1 with the first publication at least ten (10) days before the date fixed for the public hearing.

(b) The board of directors of a solid waste management district established under IC 13-21 or IC 13-9.5-2 (before its repeal) may conduct the public hearing required under subsection (a):

- (1) in any county of the solid waste management district; and

(2) in accordance with the annual notice of meetings published under IC 13-21-5-2.

(c) The trustee of each township in the county shall estimate the amount necessary to meet the cost of poor relief in the township for the ensuing calendar year. The township board shall adopt with the township budget a tax rate sufficient to meet the estimated cost of poor relief. The taxes collected as a result of the tax rate adopted under this subsection are credited to the township poor relief fund. *(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1981, P.L.45, SEC.5; P.L.34-1994, SEC.1; P.L.33-1994, SEC.1; P.L.1-1996, SEC.41; P.L.51-1996, SEC.1; P.L.49-1996, SEC.2; P.L.2-1997, SEC.17; P.L.50-1996, SEC.3; P.L.90-2002, SEC.148; P.L.178-2002, SEC.23; P.L.256-2003, SEC.14.*

IC 6-1.1-17-4 Repealed

(Repealed by Acts 1981, P.L.45, SEC.105.)

IC 6-1.1-17-5

Fixing budget, tax rate, and tax levy; meetings; effect of inaction

Sec. 5. (a) The officers of political subdivisions shall meet each year to fix the budget, tax rate, and tax levy of their respective subdivisions for the ensuing budget year as follows:

- (1) The fiscal body of a consolidated city and county, not later than the last meeting of the fiscal body in September.
- (2) The fiscal body of a second class city, not later than September 30.
- (3) The board of school trustees of a school corporation that is located in a city having a population of more than one hundred five thousand (105,000) but less than one hundred twenty thousand (120,000), not later than:
 - (A) the time required in section 5.6(b) of this chapter; or
 - (B) September 20 if a resolution adopted under section 5.6(d) of this chapter is in effect.
- (4) The proper officers of all other political subdivisions, not later than September 20.

Except in a consolidated city and county and in a second class city, the public hearing required by section 3 of this chapter must be completed at least ten (10) days before the proper officers of the political subdivision meet to fix the budget, tax rate, and tax levy. In a consolidated city and county and in a second class city, that public hearing, by any committee or by the entire fiscal body, may be held at any time after introduction of the budget.

(b) Ten (10) or more taxpayers may object to a budget, tax rate, or tax levy of a political subdivision fixed under subsection (a) by filing an objection petition with the proper officers of the political subdivision not more than seven (7) days after the hearing. The objection petition must specifically identify the provisions of the budget, tax rate, and tax levy to which the taxpayers object.

(c) If a petition is filed under subsection (b), the fiscal body of the political subdivision shall adopt with its budget a finding concerning

the objections in the petition and any testimony presented at the adoption hearing.

(d) This subsection does not apply to a school corporation. Each year at least two (2) days before the first meeting of the county board of tax adjustment held under IC 6-1.1-29-4, a political subdivision shall file with the county auditor:

(1) a statement of the tax rate and levy fixed by the political subdivision for the ensuing budget year;

(2) two (2) copies of the budget adopted by the political subdivision for the ensuing budget year; and

(3) two (2) copies of any findings adopted under subsection (c).

Each year the county auditor shall present these items to the county board of tax adjustment at the board's first meeting.

(e) In a consolidated city and county and in a second class city, the clerk of the fiscal body shall, notwithstanding subsection (d), file the adopted budget and tax ordinances with the county board of tax adjustment within two (2) days after the ordinances are signed by the executive, or within two (2) days after action is taken by the fiscal body to override a veto of the ordinances, whichever is later.

(f) If a fiscal body does not fix the budget, tax rate, and tax levy of the political subdivisions for the ensuing budget year as required under this section, the most recent annual appropriations and annual tax levy are continued for the ensuing budget year.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979, P.L.57, SEC.1; Acts 1980, P.L.8, SEC.53; Acts 1981, P.L.52, SEC.2; P.L.8-1987, SEC.11; P.L.8-1989, SEC.24; P.L.81-1989, SEC.1; P.L.44-1991, SEC.2; P.L.1-1992, SEC.15; P.L.35-1994, SEC.1; P.L.34-1994, SEC.2; P.L.1-1996, SEC.42; P.L.49-1996, SEC.3; P.L.50-1996, SEC.4; P.L.96-2000, SEC.1; P.L.178-2001, SEC.1; P.L.177-2002, SEC.6; P.L.170-2002, SEC.19; P.L.178-2002, SEC.24; P.L.1-2003, SEC.23.

IC 6-1.1-17-5.1

Repealed

(Repealed by P.L.96-2000, SEC.8.)

IC 6-1.1-17-5.6

School corporations; certain cities

Sec. 5.6. (a) This section applies only to a school corporation that is located in a city having a population of more than one hundred five thousand (105,000) but less than one hundred twenty thousand (120,000).

(b) Before February 1 of each year, the officers of the school corporation shall meet to fix the budget for the school corporation for the ensuing budget year, with notice given by the same officers. However, if a resolution adopted under subsection (d) is in effect, the officers shall meet to fix the budget for the ensuing budget year before September 20.

(c) Each year, at least two (2) days before the first meeting of the county board of tax adjustment held under IC 6-1.1-29-4, the school

corporation shall file with the county auditor:

- (1) a statement of the tax rate and tax levy fixed by the school corporation for the ensuing budget year;
- (2) two (2) copies of the budget adopted by the school corporation for the ensuing budget year; and
- (3) any written notification from the department of local government finance under section 16(i) of this chapter that specifies a proposed revision, reduction, or increase in the budget adopted by the school corporation for the ensuing budget year.

Each year the county auditor shall present these items to the county board of tax adjustment at the board's first meeting.

(d) The governing body of the school corporation may adopt a resolution to cease using a school year budget year and return to using a calendar year budget year. A resolution adopted under this subsection must be adopted after January 1 and before July 1. The school corporation's initial calendar year budget year following the adoption of a resolution under this subsection begins on January 1 of the year following the year the resolution is adopted. The first six (6) months of the initial calendar year budget for the school corporation must be consistent with the last six (6) months of the final school year budget fixed by the department of local government finance before the adoption of a resolution under this subsection.

(e) A resolution adopted under subsection (d) may be rescinded by a subsequent resolution adopted by the governing body. If the governing body of the school corporation rescinds a resolution adopted under subsection (d) and returns to a school year budget year, the school corporation's initial school year budget year begins on July 1 following the adoption of the rescinding resolution and ends on June 30 of the following year. The first six (6) months of the initial school year budget for the school corporation must be consistent with the last six (6) months of the last calendar year budget fixed by the department of local government finance before the adoption of a rescinding resolution under this subsection.

As added by P.L.178-2001, SEC.2. Amended by P.L.90-2002, SEC.149; P.L.177-2002, SEC.7.

IC 6-1.1-17-6

Review by county board; revision

Sec. 6. (a) The county board of tax adjustment shall review the budget, tax rate, and tax levy of each political subdivision filed with the county auditor under section 5 or 5.6 of this chapter. The board shall revise or reduce, but not increase, any budget, tax rate, or tax levy in order:

- (1) to limit the tax rate to the maximum amount permitted under IC 6-1.1-18; and
- (2) to limit the budget to the amount of revenue to be available in the ensuing budget year for the political subdivision.

(b) The county board of tax adjustment shall make a revision or reduction in a political subdivision's budget only with respect to the

total amounts budgeted for each office or department within each of the major budget classifications prescribed by the state board of accounts.

(c) When the county board of tax adjustment makes a revision or reduction in a budget, tax rate, or tax levy, it shall file with the county auditor a written order which indicates the action taken. If the board reduces the budget, it shall also indicate the reason for the reduction in the order. The chairman of the county board shall sign the order.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.50-1996, SEC.6; P.L.178-2001, SEC.3.

IC 6-1.1-17-7

Multiple county political subdivision; filing budget, tax levy, and tax rate; jurisdiction

Sec. 7. If the boundaries of a political subdivision cross one (1) or more county lines, the budget, tax levy, and tax rate fixed by the political subdivision shall be filed with the county auditor of each affected county in the manner prescribed in section 5 or 5.6 of this chapter. The board of tax adjustment of the county which contains the largest portion of the value of property taxable by the political subdivision, as determined from the abstracts of taxable values last filed with the auditor of state, has jurisdiction over the budget, tax rate, and tax levy to the same extent as if the property taxable by the political subdivision were wholly within the county. The secretary of the county board of tax adjustment shall notify the county auditor of each affected county of the action of the board. Appeals from actions of the county board of tax adjustment may be initiated in any affected county.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.50-1996, SEC.7; P.L.178-2001, SEC.4.

IC 6-1.1-17-8

Maximum aggregate tax rate; inadequacy; recommendations

Sec. 8. (a) If the county board of tax adjustment determines that the maximum aggregate tax rate permitted within a political subdivision under IC 6-1.1-18 is inadequate, the county board shall, subject to the limitations prescribed in IC 6-1.1-19-2, file its written recommendations in duplicate with the county auditor. The board shall include with its recommendations:

- (1) an analysis of the aggregate tax rate within the political subdivision;
- (2) a recommended breakdown of the aggregate tax rate among the political subdivisions whose tax rates compose the aggregate tax rate within the political subdivision; and
- (3) any other information which the county board considers relevant to the matter.

(b) The county auditor shall forward one (1) copy of the county board's recommendations to the department of local government finance and shall retain the other copy in the county auditor's office.

The department of local government finance shall, in the manner prescribed in section 16 of this chapter, review the budgets, tax rates, and tax levies of the political subdivisions described in subsection (a)(2).

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.150.

IC 6-1.1-17-9

County board of tax adjustment; duty deadline; failure to act

Sec. 9. (a) The county board of tax adjustment shall complete the duties assigned to it under this chapter on or before October 1st of each year, except that in a consolidated city and county and in a county containing a second class city, the duties of this board need not be completed until November 1 of each year.

(b) If the county board of tax adjustment fails to complete the duties assigned to it within the time prescribed in this section or to reduce aggregate tax rates so that they do not exceed the maximum rates permitted under IC 6-1.1-18, the county auditor shall calculate and fix the tax rate within each political subdivision of the county so that the maximum rate permitted under IC 6-1.1-18 is not exceeded.

(c) When the county auditor calculates and fixes tax rates, he shall send a certificate notice of the rate he has fixed to each political subdivision of the county. He shall send these notices within five (5) days after publication of the notice required by section 12 of this chapter.

(d) When the county auditor calculates and fixes tax rates, his action shall be treated as if it were the action of the county board of tax adjustment.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1981, P.L.52, SEC.3; P.L.44-1991, SEC.3.

IC 6-1.1-17-10

Maximum aggregate tax rate; exceeding; procedure

Sec. 10. When the aggregate tax rate within a political subdivision, as approved or modified by the county board of tax adjustment, exceeds the maximum aggregate tax rate prescribed in IC 6-1.1-18-3(a), the county auditor shall certify the budgets, tax rates, and tax levies of the political subdivisions whose tax rates compose the aggregate tax rate within the political subdivision, as approved or modified by the county board, to the department of local government finance for final review. For purposes of this section, the maximum aggregate tax rate limit exceptions provided in IC 6-1.1-18-3(b) do not apply.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.151.

IC 6-1.1-17-11

Final budget, tax rate, and tax levy; appeal and review

Sec. 11. A budget, tax rate, or tax levy of a political subdivision, as approved or modified by the county board of tax adjustment, is

final unless:

- (1) action is taken by the county auditor in the manner provided under section 9 of this chapter;
- (2) the action of the county board is subject to review by the department of local government finance under section 8 or 10 of this chapter; or
- (3) an appeal to the department of local government finance is initiated with respect to the budget, tax rate, or tax levy.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.50-1996, SEC.8; P.L.90-2002, SEC.152.

IC 6-1.1-17-12

Notice to taxpayers of final tax rates

Sec. 12. As soon as the budgets, tax rates, and tax levies are approved or modified by the county board of tax adjustment, the county auditor shall within fifteen (15) days prepare a notice of the tax rates to be charged on each one hundred dollars (\$100) of assessed valuation for the various funds in each taxing district. The notice shall also inform the taxpayers of the manner in which they may initiate an appeal of the county board's action. The county auditor shall post the notice at the county courthouse and publish it in two (2) newspapers which represent different political parties and which have a general circulation in the county.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1981, P.L.52, SEC.4.

IC 6-1.1-17-13

Appeal by taxpayers

Sec. 13. (a) Except as provided in subsection (b), ten (10) or more taxpayers may initiate an appeal from the county board of tax adjustment's action on a political subdivision's budget by filing a statement of their objections with the county auditor. The statement must be filed not later than ten (10) days after the publication of the notice required by section 12 of this chapter. The statement shall specifically identify the provisions of the budget and tax levy to which the taxpayers object. The county auditor shall forward the statement, with the budget, to the department of local government finance.

(b) This subsection applies to provisions of the budget and tax levy of a political subdivision:

- (1) against which an objection petition was filed under section 5(b) of this chapter; and
- (2) that were not changed by the fiscal body of the political subdivision after hearing the objections.

A group of ten (10) or more taxpayers may not initiate an appeal under subsection (a) against provisions of the budget and tax levy if less than seventy-five percent (75%) of the objecting taxpayers with respect to the objection petition filed under section 5(b) of this chapter were objecting taxpayers with respect to the objection statement filed under subsection (a) against those provisions.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.153; P.L.178-2002, SEC.25; P.L.1-2003, SEC.24.

IC 6-1.1-17-14

Poor relief tax rate; reduction below necessary rate; appeal by county auditor

Sec. 14. The county auditor shall initiate an appeal to the department of local government finance if the county board of tax adjustment reduces a poor relief tax rate below the rate necessary to meet the estimated cost of poor relief.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.154.

IC 6-1.1-17-15

Appeal by political subdivisions to raise tax rate or tax levy

Sec. 15. A political subdivision may appeal to the department of local government finance for an increase in its tax rate or tax levy as fixed by the county board of tax adjustment or the county auditor. To initiate the appeal, the political subdivision must file a statement with the department of local government finance not later than ten (10) days after publication of the notice required by section 12 of this chapter. The legislative body of the political subdivision must authorize the filing of the statement by adopting a resolution. The resolution must be attached to the statement of objections, and the statement must be signed by the following officers:

- (1) In the case of counties, by the board of county commissioners and by the president of the county council.
- (2) In the case of all other political subdivisions, by the highest executive officer and by the presiding officer of the legislative body.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.41-1993, SEC.18; P.L.90-2002, SEC.155.

IC 6-1.1-17-16

Department of local government finance action on political subdivision budget, tax rate, and tax levy; hearing; limitations; appeal

Sec. 16. (a) Subject to the limitations and requirements prescribed in this section, the department of local government finance may revise, reduce, or increase a political subdivision's budget, tax rate, or tax levy which the department reviews under section 8 or 10 of this chapter.

(b) Subject to the limitations and requirements prescribed in this section, the department of local government finance may review, revise, reduce, or increase the budget, tax rate, or tax levy of any of the political subdivisions whose tax rates compose the aggregate tax rate within a political subdivision whose budget, tax rate, or tax levy is the subject of an appeal initiated under this chapter.

(c) Except as provided in subsection (j), before the department of local government finance reviews, revises, reduces, or increases a

political subdivision's budget, tax rate, or tax levy under this section, the department must hold a public hearing on the budget, tax rate, and tax levy. The department of local government finance shall hold the hearing in the county in which the political subdivision is located. The department of local government finance may consider the budgets, tax rates, and tax levies of several political subdivisions at the same public hearing. At least five (5) days before the date fixed for a public hearing, the department of local government finance shall give notice of the time and place of the hearing and of the budgets, levies, and tax rates to be considered at the hearing. The department of local government finance shall publish the notice in two (2) newspapers of general circulation published in the county. However, if only one (1) newspaper of general circulation is published in the county, the department of local government finance shall publish the notice in that newspaper.

(d) Except as provided in subsection (i), IC 6-1.1-19, or IC 6-1.1-18.5, the department of local government finance may not increase a political subdivision's budget, tax rate, or tax levy to an amount which exceeds the amount originally fixed by the political subdivision. The department of local government finance shall give the political subdivision written notification specifying any revision, reduction, or increase the department proposes in a political subdivision's tax levy or tax rate. The political subdivision has one (1) week from the date the political subdivision receives the notice to provide a written response to the department of local government finance's Indianapolis office specifying how to make the required reductions in the amount budgeted for each office or department. The department of local government finance shall make reductions as specified in the political subdivision's response if the response is provided as required by this subsection and sufficiently specifies all necessary reductions. The department of local government finance may make a revision, a reduction, or an increase in a political subdivision's budget only in the total amounts budgeted for each office or department within each of the major budget classifications prescribed by the state board of accounts.

(e) The department of local government finance may not approve a levy for lease payments by a city, town, county, library, or school corporation if the lease payments are payable to a building corporation for use by the building corporation for debt service on bonds and if:

- (1) no bonds of the building corporation are outstanding; or
- (2) the building corporation has enough legally available funds on hand to redeem all outstanding bonds payable from the particular lease rental levy requested.

(f) The department of local government finance shall certify its action to:

- (1) the county auditor; and
- (2) the political subdivision if the department acts pursuant to an appeal initiated by the political subdivision.

(g) The following may petition for judicial review of the final

determination of the department of local government finance under subsection (f):

- (1) If the department acts under an appeal initiated by a political subdivision, the political subdivision.
- (2) If the department acts under an appeal initiated by taxpayers under section 13 of this chapter, a taxpayer who signed the petition under that section.
- (3) If the department acts under an appeal initiated by the county auditor under section 14 of this chapter, the county auditor.

The petition must be filed in the tax court not more than forty-five (45) days after the department certifies its action under subsection (f).

(h) The department of local government finance is expressly directed to complete the duties assigned to it under this section not later than February 15th of each year for taxes to be collected during that year.

(i) Subject to the provisions of all applicable statutes, the department of local government finance may increase a political subdivision's tax levy to an amount that exceeds the amount originally fixed by the political subdivision if the increase is:

- (1) requested in writing by the officers of the political subdivision;
- (2) either:
 - (A) based on information first obtained by the political subdivision after the public hearing under section 3 of this chapter; or
 - (B) results from an inadvertent mathematical error made in determining the levy; and
- (3) published by the political subdivision according to a notice provided by the department.

(j) The department of local government finance shall annually review the budget of each school corporation not later than April 1. The department of local government finance shall give the school corporation written notification specifying any revision, reduction, or increase the department proposes in the school corporation's budget. A public hearing is not required in connection with this review of the budget.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.73-1983, SEC.7; P.L.35-1990, SEC.7; P.L.35-1994, SEC.2; P.L.85-1995, SEC.3; P.L.86-1995, SEC.5; P.L.49-1996, SEC.4; P.L.50-1996, SEC.9; P.L.90-2002, SEC.156; P.L.256-2003, SEC.15.

IC 6-1.1-17-16.5

Cumulative building or sinking fund proposal; action by department of local government finance

Sec. 16.5. This section applies in each case in which the department of local government finance has the power to approve or disapprove the tax levy for a cumulative building or sinking fund proposed to be established by a political subdivision. The department

may:

- (1) approve the tax levy;
- (2) disapprove the tax levy; or
- (3) modify the tax levy by approving it at any amount less than the tax levy proposed to be established.

As added by Acts 1981, P.L.11, SEC.23. Amended by P.L.90-2002, SEC.157.

IC 6-1.1-17-16.7

Proposals to establish cumulative funds or sinking funds; submission to department of local government finance

Sec. 16.7. (a) A political subdivision that in any year adopts a proposal to establish a cumulative fund or sinking fund under any of the following provisions must submit the proposal to the department of local government finance before August 2 of that year:

IC 3-11-6
IC 8-10-5
IC 8-16-3
IC 8-16-3.1
IC 8-22-3
IC 14-27-6
IC 14-33-21
IC 16-22-5
IC 16-22-8
IC 36-8-14
IC 36-9-4
IC 36-9-14
IC 36-9-14.5
IC 36-9-15
IC 36-9-15.5
IC 36-9-16
IC 36-9-17
IC 36-9-26
IC 36-9-27
IC 36-10-3
IC 36-10-4
IC 36-10-7.5

(b) If a proposal described in subsection (a) is not submitted to the department of local government finance before August 2 of a year, the political subdivision may not levy a tax for the cumulative fund or sinking fund in the ensuing year.

As added by P.L.41-1993, SEC.17. Amended by P.L.2-1995, SEC.23; P.L.1-1995, SEC.45; P.L.90-2002, SEC.158.

IC 6-1.1-17-17

Increase in tax rate and levy by department of local government finance

Sec. 17. Subject to the limitations contained in IC 6-1.1-19 and IC 6-1.1-18.5, the department of local government finance may at any time increase the tax rate and tax levy of a political subdivision

for the following reasons:

- (1) To pay the principal or interest upon a funding, refunding, or judgment funding obligation of a political subdivision.
- (2) To pay the interest or principal upon an outstanding obligation of the political subdivision.
- (3) To pay a judgment rendered against the political subdivision.
- (4) To pay lease rentals that have become an obligation of the political subdivision under IC 21-5-11 or IC 21-5-12.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.73-1983, SEC.8; P.L.90-2002, SEC.159.

IC 6-1.1-17-18

Repealed

(Repealed by P.L.273-1999, SEC.66.)

IC 6-1.1-17-19

Conflicting provisions

Sec. 19. If there is a conflict between the provisions of this chapter and the provisions of IC 6-1.1-19 or IC 6-1.1-18.5, the provisions of the latter two (2) chapters control with respect to the adoption of, review of, and limitations on budgets, tax rates, and tax levies.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.73-1983, SEC.9.

IC 6-1.1-17-20

Proposed property tax levy; approval

Sec. 20. (a) This section applies:

- (1) to each governing body of a taxing unit that is not comprised of a majority of officials who are elected to serve on the governing body; and
- (2) if the proposed property tax levy for the taxing unit for the ensuing calendar year is more than five percent (5%) greater than the property tax levy for the taxing unit for the current calendar year.

(b) As used in this section, "taxing unit" has the meaning set forth in IC 6-1.1-1-21, except that the term does not include a school corporation or a public library district.

(c) If:

- (1) the assessed valuation of a taxing unit is entirely contained within a city or town; or
- (2) the assessed valuation of a taxing unit is not entirely contained within a city or town but the taxing unit was originally established by the city or town;

the governing body shall submit its proposed budget and property tax levy to the city or town fiscal body. The proposed budget and levy shall be submitted at least fourteen (14) days before the city or town fiscal body is required to hold budget approval hearings under this chapter.

(d) If subsection (c) does not apply, the governing body of the taxing unit shall submit its proposed budget and property tax levy to the county fiscal body in the county where the taxing unit has the most assessed valuation. The proposed budget and levy shall be submitted at least fourteen (14) days before the county fiscal body is required to hold budget approval hearings under this chapter.

(e) The fiscal body of the city, town, or county (whichever applies) shall review each budget and proposed tax levy and adopt a final budget and tax levy for the taxing unit. The fiscal body may reduce or modify but not increase the proposed budget or tax levy. However, the fiscal body may not reduce the proposed tax levy to an amount that is less than the maximum permissible levy under IC 6-1.1-18.5-3.

As added by P.L.25-1995, SEC.26.